

Changes to the Budget and Accounting Policy Manual

Date	Chapter	Section	Before Change	After Change	File Name
04/15/13	6	6.4	There was no OMB workflow unless they were ad hoc in. Also no category Fund 300 or threshold limits over \$10,000.	Table was updated to reflect the new OMB workflow. Fund 300 was added and threshold limits for \$10,000 was added.	Chapter 06 – Approvals
04/08/13	11	Exhibit A	This form was formatted incorrectly	Form was updated to add totals, and added Meals to category list.	Chapter 11 – Travel Policy
04/08/13	11	11.4.2.1	Needed to update this section to include M&IE	Section was updated, and M&IE was added.	Chapter 11 – Travel Policy
03/25/13	6	6.2.2	This section did not include Manager 1 and 2 as this was a new role that was added to the system	This section now includes Manager 1 and 2 as well as a description of each positions responsibility.	Chapter 06- Approvals
03/25/13	6	6.4	Approval thresholds did not explain what action was to be taken when an amount was equal to a threshold amount.	The thresholds were updated in order to include if a number was equal to the threshold amount.	Chapter 06 – Approvals
11/8/12	7	7.3	Direct Claims list was out dated.	Direct Claims list was updated and reorganized	Chapter 07 – Purchasing and Disbursements
10/11/11	6	6.1	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml):	DOA has identified the appropriate transaction approval methods (electronic vs. manual), based on transaction type, as follows (a complete listing of all state forms for these transactions can be found at http://extranet.fsf.state.de.us/forms.shtml):	Chapter 06 – Approvals v.3.8
10/11/11	7	7.4.2	For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml .	For an electronic copy of the Emergency Purchase Justification Form, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml .	Chapter 07 – Purchasing and Disbursements v.3.10
10/11/11	7	7.6.6	For a complete listing of all state forms, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml .	For a complete listing of all state forms, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml .	Chapter 07 – Purchasing and Disbursements v.3.10
10/11/11	8	8.2.1	For a copy of this form, agencies should refer to http://extranet.fsf.state.de.us/service_desk_forms.shtml .	For a copy of this form, agencies should refer to http://extranet.fsf.state.de.us/forms.shtml .	Chapter 08 – Misc Requirements v.3.7
10/11/11	8	8.3.2	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml .	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/forms.shtml .	Chapter 08 – Misc Requirements v.3.7
10/11/11	8	8.4	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/service_desk_forms.shtml .	A complete listing of all state forms can be found at http://extranet.fsf.state.de.us/forms.shtml .	Chapter 08 – Misc Requirements v.3.7
10/11/11	11	11.1.5	<ul style="list-style-type: none"> Meals and incidental expenses are covered at an actual method, not to exceed 	<ul style="list-style-type: none"> Meals and Incidental Expenses (M&IE) are covered at an actual method, 	Chapter 11 – Travel Policy v.4.3

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			GSA Rates.	not to exceed GSA Rates.	
10/11/11	11	11.1.5	2. <u>Reimbursement</u> <ul style="list-style-type: none"> Use “Personal Expense Reimbursement” form (refer to Exhibit D) to claim any final adjustment/ reimbursement. 	2. <u>Reimbursement</u> <ul style="list-style-type: none"> Use “Personal Expense Reimbursement” form (refer to Exhibit C) to claim any final adjustment/ reimbursement. 	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.4.2	Lodging, Meals, and Incidentals	Lodging and Meals and Incidental Expenses (M&IE)	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.4.2	i. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid. <u>All lodging expenses require itemized receipts.</u>	i. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid. <u>All lodging expenses require itemized receipts.</u>	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.5	1. ... This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority <u>within seven business days</u> after the completion of travel.	1. ... This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority <u>within seven (7) business days</u> after the completion of travel.	Chapter 11 – Travel Policy v.4.3
10/11/11	11	11.5	2. ... Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml .	2. ... Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/form_s.shtml .	Chapter 11 – Travel Policy v.4.3
10/11/11	12	12.2.2	a. This form is available with the other FSF forms at the following link: http://extranet.fsf.state.de.us/service_desk_forms.shtml .	a. This form is available with the other FSF forms at the following link: http://extranet.fsf.state.de.us/form_s.shtml .	Chapter 12 – SuperCard, v.5.1
10/11/11	12	12.2.2	c. Agencies must review quarterly (at a minimum).	c. Agencies must review the cardholder profiles quarterly (at a minimum).	Chapter 12 – SuperCard, v.5.1
10/03/11	5	5.1.1	For more detailed transactions processing information, agencies should refer to Chapter 7. Purchasing and Chapter 8. Miscellaneous Purchasing Requirements .	For more detailed transactions processing information, agencies should refer to Chapter 7. Purchasing and Disbursements , and to Chapter 8. Miscellaneous Purchasing Requirements .	Chapter 05 – Procurement v.5.4
10/03/11	5	5.3	The Purchasing and Contracting Advisory Council (29 Del C. §6913) establishes thresholds that trigger formal bidding procedures in the areas	The Contracting and Purchasing Advisory Council (CPAC) (29 Del C. §6913) establishes thresholds that trigger formal bidding procedures in	Chapter 05 – Procurement v.5.4

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			of Materiel and Non-Professional Services, Public Works, and Professional Services.	the areas of Materiel and Non-Professional Services, Public Works, and Professional Services.	
10/03/11	5	5.3.2	Less than \$25,000 – Open Market Purchase \$25,000 - \$49,999 – 3 Letter Bids \$50,000 and over – Formal Bid	Less than \$50,000 – Open Market Purchase \$50,000 - \$99,999 – 3 Letter Bids \$100,000 and over – Formal Bid	Chapter 05 – Procurement v.5.4
10/05/11	5	5.5	Public Works Contracts may be classified as: Small – (less than \$25K – CPAC/ Facilities Management) – follow §6922 ; open market purchase (see M&NP, below); bid and performance bonds may be required. (29 Del. C. §6927(a) (1)) Medium – (\$25K - \$49,999 – CPAC/ Facilities Management) – three (3) letter bids; bid and performance bonds may be required. Large – (greater than \$50K – CPAC/Facilities Management) – follow §6962 ; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. (29 Del. C. §6904(g)) If the probable cost of a Public Works contract is expected to exceed \$50,000:	Public Works Contracts may be classified as: Small – (less than \$50K – CPAC/ Facilities Management) – follow §6922 ; open market purchase (see M&NP, below); bid and performance bonds may be required. (29 Del. C. §6927(a) (1)) Medium – (\$50K - \$99,999 – CPAC/ Facilities Management) – three (3) letter bids; bid and performance bonds may be required. Large – (greater than \$100K – CPAC/Facilities Management) – follow §6962 ; Material and work of a non-professional nature not performed by employees of an agency must be performed under contract after competitive bidding, except as noted otherwise in this Manual. (29 Del. C. §6904(g)) If the probable cost of a Public Works contract is expected to exceed \$100,000:	Chapter 05 – Procurement v.5.4
10/05/11	5	5.6.1	Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. (29 Del. C. §6981(b)) Per the State’s pilot web-based procurement program, legal notices shall direct interested bidders to the pilot agency websites. For detailed information, agencies should refer to Section 30 Epilogue in HB 290 . Additional information is also located at www.bids.delaware.gov .	Professional service contracts are to be publicly announced not less than once a week for a two consecutive week period in a statewide news publication. (29 Del. C. §6981(b)) Per the State’s web-based procurement program, legal notices shall direct interested bidders to the agency websites. For additional information, agencies should refer to Section 30(a) Epilogue in HB 190 : For the purposes of meeting the public notice and advertising 1 requirements of 29 Del. C. c. 69, the announcement of bid solicitations and associated notices for the required duration on www.bids.delaware.gov shall satisfy the public notice and advertisement requirements under this chapter.	Chapter 05 – Procurement v.5.4

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10/04/11	11	11.5	1. All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see Exhibit D).	1. All requests for travel expense reimbursements shall be submitted on the State of Delaware "Personal Expense Reimbursement" (PE) form provided by DOF (see Exhibit C).	Chapter 11 – Travel Policy v.4.2
10/04/11	11	11.5	2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F).	2. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit E).	Chapter 11 – Travel Policy v.4.2
10/04/11	11	Exhibit B	EXAMPLE LODGING AND PER DIEM RATES For October 1, 2010, to September 30, 2011, the standard rate is of \$77.00 for lodging and \$46.00 for meals and incidental expenses (M&IE). Example of rates for cities in Connecticut October 1, 2010 to September 30, 2011 Rates in Table are displayed.	EXAMPLE LODGING AND PER DIEM RATES For October 1, 2011, to September 30, 2012, the standard rate is of \$77.00 for lodging and \$46.00 for meals and incidental expenses (M&IE). Example of rates for cities in Connecticut October 1, 2011 to September 30, 2012 Revised rates in Table are displayed.	Chapter 11 – Travel Policy v.4.2
10/04/11	11	Exhibit C	STATE OF DELAWARE DIVISION OF REVENUE EXEMPTION CERTIFICATE TAX ON OCCUPANCY OF HOTEL AND MOTEL AND TOURIST HOME ROOMS	Deleted the page containing Exhibit C. (Renamed Exhibits D, E, and F to Exhibits C, D, and E, respectively.)	Chapter 11 – Travel Policy v.4.2
09/01/11	11	Exhibit D	Form AP000 – Employee Expense Voucher	Form AP003 – Personal Expense Reimbursement	Chapter 11 – Travel Policy v.4.1
08/05/11	2	2.1.5	Management is required to review State financial management and accounting system reports for balance verification as part of each agency's regular monthly reconciliation process and sign a monthly Certification of Internal Controls (Agencies should refer to the example at the end of this chapter) as evidence of this reconciliation and review. The Certification is to be submitted to the DOA no later than the 15th of every month.	Management is required to review State financial management and accounting system reports for balance verification as part of each agency's regular monthly reconciliation process and sign a monthly Certification of Internal Controls as evidence of this reconciliation and review. (Agencies should refer to the example at the end of this chapter.) The Certification is to be submitted within 15 days of the end of the Month being certified.	Chapter 02 – Internal Controls v.4.9
08/05/11	2	Pg. 2-20	Example Memorandum on Monthly Certification of Internal Controls	Replaced with FSF Monthly Reconciliation Certification Form	Chapter 02 – Internal Controls v.4.9
06/30/11	7	7.6.1	Agencies must provide the vendor's invoice number and the vendor's federal identification number (TIN) on all vouchers processed in the FSF	Agencies must provide the vendor's invoice number and invoice date on all vouchers processed in the FSF system, to ensure payments from the	Chapter 07 – Purchasing and Disbursements

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			system, to ensure v payments from the State are properly credited to the account.	State are properly credited to the account.	v.3.9
06/29/11	6	6.1	Transaction Name Fixed Asset Addition Trans. ABBR FA Electronic/Manual Electronic Form(s) Required Asset Worksheet Form Location FSF -- generated	Transaction Name Capital Asset Addition Trans. ABBR ADD Electronic/Manual Electronic/Manual Form(s) Required AM Change Request – for Manual Add / Modification Only Form Location Extranet	Chapter 06 – Approvals v.3.7
06/29/11	6	6.1	Transaction Name Fixed Asset Transfer Trans. ABBR FX Electronic/Manual Electronic Form(s) Required None Form Location	Transaction Name Capital Asset Transfer Trans. ABBR TRF Electronic/Manual Electronic Form(s) Required None Form Location	Chapter 06 – Approvals v.3.7
06/29/11	6	6.1	Transaction Name Fixed Asset Disposal Trans. ABBR FD Electronic/Manual Electronic Form(s) Required Yes Form Location OMB’s GSS Surplus Services	Transaction Name Capital Asset Disposal Trans. ABBR RET Electronic/Manual Electronic Form(s) Required ERI or Surplus Excess Property Form Form Location OMB’s GSS Surplus Services / Extranet	Chapter 06 – Approvals v.3.7
06/29/11	6	6.1	Transaction Name Fixed Asset Modification Trans. ABBR FF Electronic/Manual Electronic Form(s) Required	Transaction Name Capital Asset Modification Trans. ABBR Electronic/Manual Manual Form(s) Required	Chapter 06 – Approvals v.3.7

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			No Form Location	AM Change Request Form Form Location Extranet	
06/29/11	6	6.1	Transaction Name Fixed Asset Adjustment Trans. ABBR FJ Electronic/Manual Electronic Form(s) Required Yes Form Location Central AM/DOA	Transaction Name Capital Asset Adjustment Trans. ABBR ADJ Electronic/Manual Electronic Form(s) Required No Form Location	Chapter 06 – Approvals v.3.7
06/29/11	6	6.4	In the Transaction Approvals table, under the Comments column: Only if the total purchase order values is greater than or equal to \$,5000.	In the Transaction Approvals table, under the Comments column: Only if the total purchase order value is greater than or equal to \$5000.	Chapter 06 – Approvals v.3.7
06/28/11	12	12.1.1	b. For travel, the card provides: 1. Secure trip registrations, lodging, and avoidance of possible late charges. 2. Pre-trip assistance with information such as Automatic Teller Machine (ATM) locations, weather reports, and health precautions.	b. For travel, the card provides: 1. Secure trip registrations, lodging, and avoidance of possible late charges. 2. Pre-trip assistance with information such as weather reports and health precautions.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.1.2	2. For meals (food, beverage, tax, and tips) and incidental expenses: <ul style="list-style-type: none"> If using the Actual Expense Method of Reimbursement – Use the SuperCard for meals. If using the Per Diem Method of Reimbursement (fixed reimbursement amount per day), employees may use the card. However, any SuperCard charges will need to be subtracted from the Per Diem rate. 	2. For meals (food, beverage, tax, and tips) while traveling.	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.1.2	3. The SuperCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used.	3. The SuperCard may be used for out-of-state gasoline purchases, if the traveler is in a location where the Fleet Services fuel access card cannot be used.	Chapter 12 – SuperCard v.5.0

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			<p>4. The SuperCard may be used for obtaining cash from ATMs using a Personal Identification Number (PIN), with agency approval. Cash withdrawals from within a Financial Institution are prohibited, except for international travel and must be added to the card profile for access.</p> <p>5. The SuperCard may be used to pay for meals for several employees while traveling within the same agency.</p>	<p>4. The SuperCard may be used to pay for meals for several employees while traveling within the same agency.</p>	
06/28/11	12	12.3.1	<p>3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for State business.</p> <p>4. Cash advances not for state business.</p> <p>5. Personal telephone calls/monthly service.</p>	<p>3. Meals, travel, entertainment within the State of Delaware, or any expense not authorized for State business.</p> <p>4. Personal telephone calls/monthly service.</p>	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.6.1	<p>g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, and/or the PIN, except as noted under “Authorized Credit Card Use” in Section C, above.</p>	<p>g. Not allow anyone other than the Cardholder to use the SuperCard, the account number, except as noted under “Authorized Credit Card Use” in Section C, above.</p>	Chapter 12 – SuperCard v.5.0
06/28/11	12	12.7	<p>12.7 Cash Withdrawals</p> <p>12.7.1 Agency Policy Requirements</p> <p>Agency internal policy must address...</p> <p>12.7.2 ATM Cash Advances</p> <p>If agency policy permits and...</p> <p>12.7.3 Bank Teller Cash Advances</p> <p>Cash withdrawal from within...</p> <p>12.7.4 Cash Advance Fees</p> <p>Cash withdrawals incur a service...</p>	<p>12.7 Cash Withdrawals</p> <p>12.7.1 Agency Policy Requirements</p> <p>Agency internal policy must address...</p> <p>12.7.2 ATM Cash Advances</p> <p>If agency policy permits and...</p> <p>12.7.3 Bank Teller Cash Advances</p> <p>Cash withdrawal from within...</p> <p>12.7.4 Cash Advance Fees</p> <p>Cash withdrawals incur a service...</p>	Chapter 12 – SuperCard v.5.0
06/14/11	11	11.1.1	<p>This policy is an “Accountable Plan” for IRS purposes, and as such, employee reimbursements are not reported as pay. “Accountable Plans”</p>	<p>This policy is an “Accountable Plan” for IRS purposes, and as such, employee reimbursements are not reported as pay. “Accountable Plans”</p>	Chapter 11 – Travel Policy v.4.0

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			require Per Diem rates be “similar in form to and not more than the federal rate”. The federal rates are established by the U.S. General Services Administration each year for the period October 1 to September 30.	require per diem rates be “similar in form to and not more than the federal rate”. The federal rates are established by the U.S. General Services Administration (GSA) each year for the period October 1 to September 30.	
06/14/11	11	11.1.4	Employees must retain all SuperCard receipts.	Employees must retain all SuperCard itemized receipts for all SuperCard transactions.	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.1.5	<p>3. Daily travel expenses are reimbursed by one of two general methods, which are selected by organization management. Each method below is valid, but only one method will be used for all travel expenses for that trip.</p> <p>a. Lodging plus fixed diem method; or</p> <p>b. Actual expense method.</p> <p>Agencies should refer to Section 11.4 below for more information on the use of each of these methods.</p> <p>4. <u>Lodging plus Fixed Per Diem Method of Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Payment Voucher” form for Cash Travel Advance or SuperCard ATM Cash if permitted by the agency. • Use SuperCard for common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. • Meals and incidental expenses are covered at a fixed amount per day based on the per diem, and employees shall be given a cash advance for these items prior to travel. No receipts are required for meals and incidental expenses when this method is selected. If this method of reimbursement is selected, the SuperCard is not to be used for any meals or incidental expenses. • Receipts are required for 	<p>Daily travel expenses are reimbursed for lodging plus actual expenses.</p> <p>1. <u>Lodging plus Actual Expense Method</u></p> <ul style="list-style-type: none"> • Use SuperCard for all authorized expenses, including common carriers (airlines, rail or bus), car rental, lodging, and lodging tax. • Meals and incidental expenses are covered at an actual method, not to exceed GSA Rates. • Receipts are required for common carriers, car rental, lodging, lodging tax, meals, incidentals, and any additional individual allowed expense. • Use SuperCard for all authorized expenses, where accepted. However, when SuperCard is not accepted, please refer to Section 11.5. <p>2. <u>Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Personal Expense Reimbursement” form (refer to Exhibit D) to claim any final adjustment/ reimbursement. <p>3. <u>SuperCard Financial Institution Cash</u></p> <ul style="list-style-type: none"> • The SuperCard may not be used for cash withdrawal. 	Chapter 11 – Travel Policy v.4.0

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			<p>common carriers, car rental, lodging, lodging tax and any additional individual allowed expense that exceeds \$20.</p> <p>Individual meals and incidental expenses are not itemized, as they are a fixed amount per day. The daily per diem rate is itemized.</p> <p>5. <u>Actual Expense Method of Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Payment Voucher” form for Cash Travel Advance or SuperCard ATM Cash if permitted by the agency. • Use SuperCard for all authorized expenses where accepted. • Receipts are required for common carriers, car rental, lodging, lodging tax, and any individual allowed expense that exceeds \$20 <u>including meals and incidental expenses</u>. Individual meals and incidental expenses <u>must</u> be itemized. <p>6. <u>Final Reimbursement</u></p> <ul style="list-style-type: none"> • Use “Personal Expense Reimbursement” form to claim any final adjustment/ reimbursement. <p>7. <u>SuperCard ATM Cash</u></p> <ul style="list-style-type: none"> • Optional for agencies - A Personal Identification Number (PIN) must be requested, if needed, for the individual cardholder. • Should be utilized by individuals who need cash for organization requirements, emergencies or extended travel. <p>8. <u>SuperCard Financial Institution Cash</u></p>		

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			<ul style="list-style-type: none"> The SuperCard may not be used for cash withdrawal from within financial institutions. <p>9. <u>All SuperCard transactions require receipts.</u></p> <p>10. The per diem method of reimbursement may simplify administration for the organization and traveler and is preferred.</p>		
06/14/11	11	11.2	All common carrier transportation expenses require receipts.	All common carrier transportation expenses require itemized receipts.	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.3.3	<u>All rental car expenses require receipts.</u>	<u>All rental car expenses require itemized receipts.</u>	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.4.1	<p>1. Daily expenses shall be reimbursed by one of two methods (only <u>one</u> method for all travel related charges), which is selected by management:</p> <p>a. Lodging plus fixed per diem method, or</p> <p>b. Actual expense method.</p> <p>2. Per Diem Rates</p> <p>a. Delaware agencies will use the rates established by the U.S. General Services Administration for locations within the United States and by the U.S. Department of State for foreign areas. The per diem rate for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance.</p> <p>b. Within the United States, a standard rate is provided for each year and covers all locations except those which are designated as high cost locations. High cost locations have higher rates.</p> <p>c. For example, the <u>standard</u> United States per diem rate, through September 30, 2011, is a maximum of:</p>	<p>1. Expenses shall be based on actual expense method.</p> <p>2. Per Diem Rates</p> <p>a. Delaware agencies will use the rates established by the U.S. General Services Administration (GSA) for locations within the United States and by the U.S. Department of State for foreign areas. The per diem for a location is a combination of a lodging allowance, meals allowance and incidental expense allowance.</p> <p>b. Within the United States, a standard rate is provided for each year and covers all locations.</p> <p>c. For example, the <u>standard</u> United States rate, through September 30, 2011, is a maximum of:</p> <ul style="list-style-type: none"> \$77 for lodging (tax may be claimed in addition to the maximum lodging amount); and \$46 for meals and incidental expenses. <p>d. All per diem rates can be found at:</p>	Chapter 11 – Travel Policy v.4.0

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			<ul style="list-style-type: none"> \$77 for lodging (tax may be claimed in additional to the maximum lodging amount); and \$46 for meals and incidental expenses. <p>d. Over 400 high cost locations in the United States have per diem rates that are higher than the standard rate because of local market conditions.</p> <p>e. All per diem rates can be found at:</p> <p>(1) United States - http://www.gsa.gov/perdiem</p> <ul style="list-style-type: none"> Rates are set each Federal Fiscal Year - October 1 to September 30. (See Exhibit B for a sample of the internet site tables.) <p>(2) Foreign Areas - http://aoprals.state.gov/content.asp?content_id=184&menu_id=78</p> <ul style="list-style-type: none"> Rates are set monthly. 	<p>(1) United States - http://www.gsa.gov/perdiem</p> <ul style="list-style-type: none"> Rates are set each Federal Fiscal Year - October 1 to September 30. (See Exhibit B for a sample of the internet site tables.) <p>(2) Foreign Areas - http://aoprals.state.gov/content.asp?content_id=184&menu_id=78</p> <ul style="list-style-type: none"> Rates are set monthly. 	
06/14/11	11	11.4.2	Lodging Plus Fixed Per Diem	Lodging, Meals, and Incidentals	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.4.2	<p>1. General</p> <p>Reimbursement for lodging costs is authorized when approved official travel is out-of-state, more than 12 hours and overnight lodging is required.</p> <p>2. Accommodations</p> <p>a. Lodging accommodations are priced for single occupancy rooms.</p> <p>b. Accommodations shared with family members or others not on official State/agency business are reimbursable at the single occupancy rate only.</p>	<p>1. Lodging</p> <p>a. Lodging costs are authorized when approved official travel is out-of-state, more than 12 hours, and overnight lodging is required.</p> <p>b. Lodging accommodations are priced for single occupancy rooms.</p> <p>c. Accommodations shared with family members or others not on official State/agency business are reimbursable at the single occupancy rate only.</p> <p>d. Accommodations shared</p>	Chapter 11 – Travel Policy v.4.0

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			<p>c. Accommodations shared with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request.</p> <p>d. State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel lodging.</p> <p>e. Reimbursement is for the <u>actual cost, not to exceed the maximum lodging rate for the location</u> (tax may be claimed separately as a miscellaneous expense).</p> <p>f. Conference Lodging Arrangements When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used.</p> <p>g. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to</p>	<p>with other state travelers should be billed and reimbursed to one traveler. When required, reimbursements to more than one traveler shall be based on a pro rata share as reported on each reimbursement request.</p> <p>e. State travelers may elect to use their personal campers or recreation vehicles, rather than staying in a hotel/motel. When prior approval is received from the appropriate organization authority, the traveler will be reimbursed actual cost, not to exceed the location cost of hotel lodging.</p> <p>f. The reimbursement for lodging, meals, and incidental expenses is the <u>actual cost, limited to 150 percent of the locality rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality rate, per diem rate requires prior approval of OMB and DOA.</u></p> <p>NOTE: Lodging and Meals and Incidental Expenses (M&IE) are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. Exhibit E to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.</p> <p>g. Agencies have the authority to approve lodging expenses up to 150 percent of the locality per diem rate.</p> <p>h. Conference Lodging Arrangements</p>	

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			<p>the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid.</p> <p>h. <u>All lodging expenses require receipts.</u></p> <p>3. Meals and Incidental Expenses (M&IE)</p> <p>a. Reimbursement for M&IE is authorized when approved official travel is out-of-state, more than six hours or overnight lodging is required.</p> <p>b. M&IE include:</p> <p>(1) Meals (food, beverage, tax, and tips).</p> <p>(2) Incidental Expenses (fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others).</p> <p>(3) Meals and Incidental Expenses are reimbursed at the location rate with <u>no receipts required</u> as shown in the following table:</p> <p>(Table omitted. No changes.)</p> <p>c. Reduced M&IE</p> <p>If an agency knows in advance a meal is to be provided without cost to the employee, e.g. included in a conference fee, then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:</p> <p>(Table omitted. No changes.)</p> <p>NOTE: The remaining 6% is related to incidental expenses.</p>	<p>When hotel rooms are blocked for a conference, seminar, etc., and a special discounted conference hotel rate is provided, the employee should inform the individual making the reservations. The person making the reservations shall then attempt to obtain the conference rate, government rate or lower rate, for the traveler. If a lower rate is not available, the normal reservation procedure should be used.</p> <p>j. Occupancy Tax The State of Delaware is exempt from the tax on occupancy of hotel, motel and tourist home rooms within Delaware only. When in-state overnight accommodations are necessary, the employee should be provided with a copy of the Occupancy Tax Exemption Certificate (see Exhibit C) to be presented to the hotel/motel/etc. Tax on occupancy of hotels in other states must be paid.</p> <p><u>All lodging expenses require itemized receipts.</u></p> <p>2. Meals and Incidental Expenses (M&IE)</p> <p>a. All expenses, including each individual meal, must be itemized separately.</p> <p>b. M&IE is authorized when approved official travel is out-of-state, more than six hours or overnight lodging is required.</p> <p>c. M&IE include:</p> <p>(1) Meals (food, beverage, tax, and tips).</p> <p>(2) Incidental Expenses</p>	

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			<p>d. <u>No receipts are required for M&IE under the per diem method, and the SuperCard may not be used to charge the meals.</u></p>	<p>(fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others).</p> <p>(3) Meals and Incidental Expenses are not to exceed the location rate, as shown in the following table:</p> <p>(Table omitted. No changes.)</p> <p>d. Reduced M&IE If an agency knows in advance a meal is to be provided without cost to the employee, e.g. included in a conference fee; then a reduction to the daily per diem may be made for the appropriate meal as shown in the following table:</p> <p>(Table omitted. No changes.)</p> <p>NOTE: The remaining 6% is related to incidental expenses.</p> <p><u>All M&IE require itemized receipts.</u></p>	
06/14/11	11	11.4.3	<p>1. Receipts are required for individual miscellaneous expenses exceeding \$20.</p> <p>2. Authorized expenses include:</p> <p>a. Ground transportation, including airport shuttle, taxi or public transit.</p> <p>b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries.</p> <p>c. Business related telephone calls.</p> <p>d. Personal telephone calls.</p> <p>(1) Travel for three nights or less, not to exceed \$10</p>	<p>Authorized expenses include:</p> <p>a. Ground transportation, including airport shuttle, taxi or public transit.</p> <p>b. Hotel/airport parking and tolls for turnpike, bridges and/or ferries.</p> <p>c. Business related telephone calls.</p> <p>d. Personal telephone calls.</p> <p>(1) Travel for three nights or less, not to exceed \$10 total.</p> <p>(2) Travel for four nights or more, not to exceed</p>	Chapter 11 – Travel Policy v.4.0

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			<p>total.</p> <p>(2) Travel for four nights or more, not to exceed \$20 total per week</p> <p>e. Gasoline and/or Other Supplies</p> <p>(1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the SuperCard may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card.</p> <p>(2) Emergency repairs incidental to using a state-owned vehicle.</p> <p>f. Multiple Employee Meal Expense</p> <p>When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from the individual per diem rate.</p> <p>g. Reimbursement for alcoholic beverages is strictly prohibited.</p>	<p>\$20 total per week</p> <p>e. Gasoline and/or Other Supplies</p> <p>(1) When state-owned vehicles are used, the Fleet Services fuel access card is the first method of payment. If the traveler is in a location where the Fleet Services fuel access card is not accepted, the expense is reimbursable, and the SuperCard may be used. All in-state purchases of gasoline must be made using the Fleet Services fuel access card.</p> <p>(2) Emergency repairs incidental to using a state-owned vehicle.</p> <p>f. Multiple Employee Meal Expense</p> <p>When multiple employees are having a meal together and more than one meal is being reimbursed, the names of the additional individuals are to be submitted on a schedule itemizing the cost of each individual's meal. Individuals on per diem should have the meal deducted from the individual per diem rate.</p> <p>g. Reimbursement for alcoholic beverages is strictly prohibited.</p> <p>All miscellaneous expenses require itemized receipts.</p>	
06/14/11	11	11.4.4	<p>1. General</p> <p>Actual expense reimbursement for lodging, meals, and incidental expenses is warranted when any of the following conditions exist:</p>	<p>1. General</p> <p>Actual expense reimbursement for lodging, meals, and incidental expenses is warranted when any of the following conditions exist:</p>	Chapter 11 – Travel Policy v.4.0

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Date	Chapter	Section	Before Change	After Change	File Name
			<p>a. Lodging and/or meals are provided at a prearranged place, such as a hotel where a meeting, conference, or a training session is held;</p> <p>b. Costs have escalated because of special events (e.g. conventions, natural disasters, etc.);</p> <p>c. Mission requirements; or</p> <p>d. Reason approved by the organization.</p> <p>2. Reimbursement</p> <p>a. The reimbursement for lodging, meals, and incidental expenses is the actual cost limited to 150 percent of the locality per diem rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality per diem rate requires prior approval of OMB and DOA.</p> <p>NOTE: Lodging and M&IE are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. Exhibit E to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.</p> <p>b. Agencies may specify a lower percentage between 100 percent of the locality per diem rate and the 150%.</p> <p>3. Itemization</p> <p>a. All expenses, including each individual meal, must be itemized separately.</p> <p>b. Receipts are required for lodging and any other individual authorized expense when the cost exceeds \$20.</p>	<p>a. Lodging and/or meals are provided at a prearranged place, such as a hotel where a meeting, conference, or a training session is held;</p> <p>b. Costs have escalated because of special events (e.g. conventions, natural disasters, etc.);</p> <p>c. Mission requirements; or</p> <p>d. Reason approved by the organization.</p> <p>2. Reimbursement</p> <p>a. The reimbursement for lodging, meals, and incidental expenses is the actual cost limited to 150 percent of the locality per diem rate, as defined above. To qualify for more than 150 percent and up to 300 percent of the locality per diem rate requires prior approval of OMB and DOA.</p> <p>NOTE: Lodging and M&IE are separate rates and are not required to be adjusted by an identical percentage. General Services Administration (GSA) maintains separate rates. Exhibit E to this policy provides a template to be used for requests that exceed 150 percent of GSA rate.</p> <p>b. Agencies may specify a lower percentage between 100 percent of the locality per diem rate and the 150%.</p> <p>3. Itemization</p> <p>a. All expenses, including each individual meal, must be itemized separately.</p> <p>b. Receipts are required for</p>	

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				lodging and any other individual authorized expense when the cost exceeds \$20.	
06/14/11	11	11.4.5	11.4.5 Day Trips, In-state Travel, and Before or After Hours	11.4.4 Day Trips, In-state Travel, and Before or After Hours	Chapter 11 – Travel Policy v.4.0
06/14/11	11	11.5	<ul style="list-style-type: none"> All requests for travel expense reimbursements shall be submitted on the State of Delaware “Personal Expense Reimbursement” (PE) form provided by DOF (see Exhibit D). This form and supporting documentation/required receipts should be submitted to the appropriate organization authority <u>within seven business days</u> after the completion of travel. Fixed per diem amounts should be reflected under “Miscellaneous” as “per diem”. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml. If an employee uses this form, it must be attached to the “Personal Expense Reimbursement” form. Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement. 	<p>Payment for all travel-related, approved expenses should be made using the Delaware SuperCard. However, in cases where this option is not possible:</p> <ol style="list-style-type: none"> All requests for travel expense reimbursements shall be submitted on the State of Delaware “Personal Expense Reimbursement” (PE) form provided by DOF (see Exhibit D). This form and supporting documentation, including required itemized receipts should be submitted to the appropriate organization authority <u>within seven business days</u> after the completion of travel. Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml. If an employee uses this form, it must be attached to the “Personal Expense Reimbursement” form. Agency fiscal personnel assigning or receiving account coding of travel expenses should ensure that Travel account codes are used in preparing the Personal Expense Reimbursement. 	Chapter 11 – Travel Policy v.4.0

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Date	Chapter	Section	Before Change	After Change	File Name
06/11/11	11	Exhibit A	Out of State Authorization Form Advance Requested Approved Actual Expense in Lieu of Per Diem Requested Approved Estimated Cost D. Per Diem (M&IE) or Actual Expense (Prior Approval)	Out of State Authorization Form Advance Requested Approved Actual Expense in Lieu of Per Diem Requested Approved Estimated Cost D. Per Diem (M&IE) or Actual Expense (Prior Approval)	Chapter 11 – Travel Policy v.4.0
06/14/11	11	Exhibit B	EXAMPLE LODGING AND PER DIEM RATES For October 1, 2007 to September 30, 2008 the standard rate is of \$70.00 for lodging and \$39.00 for meals and incidental expenses (M&IE) Example of rates for cities in Connecticut October 1, 2007 to September 30, 2008 Rates in Table are displayed.	EXAMPLE LODGING AND PER DIEM RATES For October 1, 2010, to September 30, 2011, the standard rate is of \$77.00 for lodging and \$46.00 for meals and incidental expenses (M&IE). Example of rates for cities in Connecticut October 1, 2010 to September 30, 2011 Revised rates in Table are displayed.	Chapter 11 – Travel Policy v.4.0
05/13/11	11	11.5	Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable.	Reimbursements for travel expenses incurred without required receipts, as outlined, is strictly prohibited. A "no receipt - no reimbursement" policy applies. An affidavit for lost, stolen, etc. receipts is generally acceptable (see Exhibit F). Employees may obtain a copy of the Missing Receipt Affidavit form at: http://extranet.fsf.state.de.us/service_desk_forms.shtml . If an employee uses this form, it must be attached to the "Personal Expense Reimbursement" form.	Chapter 11 – Travel Policy v.3.8
05/13/11	11	Exhibit A	Removed DFMS "Out of State Authorization" form.	Replaced with draft version of FSF "Out of State Authorization" form in standard FSF Form format.	Chapter 11 – Travel Policy v.3.8
05/13/11	11	Exhibit F	No DFMS "Missing Receipt Affidavit" form existed.	Inserted with FSF "Missing Receipt Affidavit" form in standard FSF Form format.	Chapter 11 – Travel Policy v.3.8
05/13/11	12	12.1.2	b. Travel – See Chapter 13 – Statewide Travel Policy	b. Travel – See Chapter 11 – Travel Policy	Chapter 12 – SuperCard v.4.4
05/13/11	12	12.3.1	a. ... Agencies should refer to Chapter 13 – Statewide Travel	a. ... Agencies should refer to Chapter 11 – Travel Policy for more	Chapter 12 – SuperCard

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			Policy for more information regarding combining expenses on a SuperCard.	information regarding combining expenses on a SuperCard.	v.4.4
05/13/11	12	12.3.1	6. Use of card or card number by someone other than the cardholder, except in emergencies as described above, or in Chapter 13 – Statewide Travel Policy .	6. Use of card or card number by someone other than the cardholder, except in emergencies as described above, or in Chapter 11 – Travel Policy .	Chapter 12 – SuperCard v.4.4
02/10/11	10	10.2.4.1	<p>E. Federal Audit Set-Aside</p> <p>The State has established a process to set aside federal funds to cover the cost of that portion of the statewide single audit, which includes the audit of federal grants.</p> <p>With the exception of DeIDOT, all state agencies, which retain dollars for the intended use of the federal program, are responsible for payment of audit fees at a rate of three-tenths of one percent (0.3%) of all federal funds received. If the funds represent either pass-through dollars or contracted dollars, then the participants negotiate an agreement to determine who is responsible for payment of the audit fees.</p> <p>Every agency and school district must budget for audit fees, which are collected by OMB. All school districts, receiving federal grants, are responsible for payment of audit fees at a rate of five-tenths of one percent (0.5%) of all federal funds received.</p> <p>OMB is the responsible agency to pay all federal audit billings on behalf of the agencies, except DeIDOT and school districts.</p> <p>F. Sub-grants</p> <p>Sub-grants are federal funds or other grant monies received indirectly by a state agency, usually through another state agency.</p>	<p>E. Sub-grants</p> <p>Sub-grants are federal funds or other grant monies received indirectly by a state agency, usually through another state agency.</p>	Chapter 10 – Grants Management v.8.4
11/19/10	11	11.4.1*	<p>f. For example, the <u>standard</u> United States per diem rate, through September 30, 2008, is a maximum of:</p> <ul style="list-style-type: none"> • \$70 for lodging (tax may be claimed in additional to the maximum lodging amount); and • \$39 for meals and incidental expenses. 	<p>c. For example, the <u>standard</u> United States per diem rate, through September 30, 2011, is a maximum of:</p> <ul style="list-style-type: none"> • \$77 for lodging (tax may be claimed in additional to the maximum lodging amount); and • \$46 for meals and incidental 	Chapter 11 – Travel Policy v.3.6

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				expenses.	
11/08/10	13	13.8.1	Purchase orders are required for all assets costing \$5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact TBD for assistance or questions.	Purchase orders are required for all assets costing \$5000 or more, including assets purchased with the SuperCard. Agencies are required to use the system's Receiver functionality to record asset information. Agencies should contact CAM for assistance or questions.	Chapter 13 – Asset Management v.8.4
09/16/10	7	7/15	To permanently correct an expired line of funding, payroll end users must locate and recode the source of the expired appropriation in PHRST.	To permanently correct an expired line of funding, PHRST End Users must locate and recode the source of the expired appropriation in the PHRST system.	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	7	7.15	That is, the Central Payroll team must be able to see how an individual was funded, look at the work the individual is assigned, and make the determination the funding is appropriate for the work. Payroll funding adjustments must be made at the paycheck level, associated with a single individual.	That is, the Division of Accounting staff must be able to look at the work the individual is assigned and make the determination that the funding is appropriate for the work. Payroll funding adjustments must be made at the paycheck level and are associated with a single individual.	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	7	7.10.1	The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26 th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)).	The salaries of state officials and employees are paid on a bi-weekly basis. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees (29 Del. C. 2712 (a)).	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	7	7.10	<p>Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll Human Resources Statewide Technology (PHRST)), as a service to DOF and OST. A master employee information and payroll file is established and/or updated whenever a change occurs in an employee's status.</p> <p>NOTE: Payroll processing is on the exception basis, and once established, it will remain unchanged until administrative action is taken by the agency.</p> <p>Separate instructions are provided to each agency by DOF with respect to changing the status of an employee on the master payroll file. Prompt submission of all documentation to PHRST is imperative for orderly and</p>	Payment of earnings to state officials and employees, both salaried and hourly, is accomplished through PHRST (Payroll Human Resources System Technology) as a service to DOF and OST.	Chapter 07 – Purchasing and Disbursements v.3.8

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09/16/10	7	7.3	timely payroll processing. 46. OMB's GSS – replenishment for postage meter (ASF).	46. OMB's GSS – replenishment for postage meter (ASF). 47. Energy expenses for school districts when paid out of State funds appropriated specifically for that purpose.	Chapter 07 – Purchasing and Disbursements v.3.8
09/16/10	6	6.5.2	There are legal distinctions and ramifications between retaining a consultant and hiring an employee. For example, the State incurs liabilities for withholding and/or the payment of income taxes, FICA, workers compensation, unemployment compensation, and pension for employees.	There are legal distinctions and ramifications between retaining a consultant and hiring an employee. For example, the State incurs liabilities for withholding and/or the payment of State, Federal, and Local income taxes, OASDI and Medicare, workers compensation, unemployment compensation, and pension for employees.	Chapter 06 – Approvals v.3.6
07/20/10	7	7.10.1	<p>The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)).</p> <p>An exception to this policy is made for employees of the Delaware Department of Transportation (DelDOT) employed on an hourly rate of pay. The wages of these persons shall be paid semi-monthly. The first payment of one-half the monthly salary or one twenty-fourth (1/24th) of the annual salary on the seventh day of the calendar month, and the second payment shall be paid on the 22nd day of the calendar month by the payment of the remaining balance of the remaining one-half the monthly salary or one twenty-fourth (1/24th) of the annual salary.</p> <p>If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. (29 Del. C. §2712 (a)(3)) Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers (29 Del. C. 2712 (b)).</p>	<p>The salaries of state officials and employees are paid on a bi-weekly basis. Payments are for one twenty-sixth (1/26th) of the annual salary. The bi-weekly payment represents earnings for the period ending 14 days prior to the check date for all state officials and employees, except the Governor (29 Del. C. 2712 (a)).</p> <p>If any of the above dates of payment falls on a Saturday, Sunday or holiday, payment shall be made on the last working day prior to the specified date of payment. (29 Del. C. §2712 (a)(3)) Methods of payment may include checks, drafts, direct deposits, and electronic funds transfers (29 Del. C. 2712 (b)).</p>	Chapter 07 – Purchasing and Disbursements v.3.7
07/20/10	7	7.10	Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll & Human	Payment of earnings by state officials and employees, both salaried and hourly, is accomplished through Central Payroll (Payroll Human	Chapter 07 – Purchasing and Disbursements

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			Resources System Tracking (PHRST)), as a service to DOF and OST.	Resources <u>Statewide Technology</u> (PHRST)), as a service to DOF and OST.	

*Chapter 11, Section 11.4.1, Number 2c, must be verified and updated every October 1, based on the Federal Per Diem rates for Lodging, and Meals and Incidental Expenses.